

COPY



California Emergency Management Agency

March 23, 2009

Eric Palmer, Undersheriff  
Trinity County  
Sheriff's Office  
P.O. Box 1228  
Weaverville, Ca. 96093-1228


Subject: Corrective Action Plan for Monitoring Narrative Report #M08-024

Dear Undersheriff Palmer:

As you are aware, the California Emergency Management Agency, formerly Office of Homeland Security(OHS), is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY02-0088, FY02-0133, FY03-0167, FY03-0035 and FY04-0045 grant programs and have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M08-024. Therefore, no further action is required on your part.

Sincerely,

  
Brendan A. Murphy, Deputy Director  
Division of Administration  
Monitoring and Audits Unit

cc: Tracey Frazier, Program Representative  
Monitoring and Audits Unit, Chron File  
Grants Management Unit, Chron File

Trinity County  
Monitor Review Findings  
Corrective Action Plan #2

**Finding #1:** At the time of the monitoring review, the subgrantee was unable to show documentation of the National Strategy for Homeland Security and the California Homeland Security Strategy.

**CAP Required:** The subgrantee must self certify that a copy of the National Strategy for Homeland Security and the California Security Strategy is maintained.

**Action Taken:** The subgrantee self certified that it maintains a copy of the National Strategy for Homeland Security and the California Homeland Security Strategy.

**Finding corrected.**

**Finding #2:** At the time of the monitoring review, the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost expenditures separated by activity or by reimbursement period.

**CAP Required:** The subgrantee must provide examples and certify that an internal control system is in place and that it contains the necessary information pertaining to OHS expenditures. The system instituted needs to ensure that all original and/or subsidiary documentation have safeguards in place that will adequately account for costs charged to OHS grants.

**Action Taken:** The subgrantee provided general ledgers. The subgrantee also self certified that a system is in place and will be maintained to accurately identify source and the outlay of funds provided.

**Finding Corrected:** General Ledgers

**Finding Corrected:** Self Certification

**Finding #3:** Due to the subgrantee's current financial management record system, the monitor was unable to verify grant-related costs on a ledger format. At the time of the review, the subgrantee was unable to provide ledgers of any kind.

**CAP Required:** The subgrantee is required to self certify that there is a record system in place that provides adequate detail reconciling grants to each grant year. FY 02-0088, FY 2002-0133, FY 2003-0167, FY 03-0035 and FY 04-0045.

**Action Taken:** The subgrantee has self certified that there is a system in place and ledgers are being utilized.

**Finding Corrected.**

**Finding #4:** At the time of the monitoring review the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost

expenditures separated by activity, reimbursement period, projects, fund source and solution area activities.

**CAP Required:** The subgrantee must provide a ledger that will contain the grant title, grant year and budget categories; ie, M&A, equipment, training and exercise.

**Action Taken:** The subgrantee provided ledgers that contained a break down in expenditures by activity, projects and fund sources.

**Finding Corrected**

**Finding #5:** In review of FY02-008, the subgrantee had records indicating that the \$82,836 awarded from OHS was deposited into an interest bearing account and earned interest however, a check was not sent to Department of Health and Human Services.

**CAP Required:** The subgrantee needs to provide proof of a check sent in the amount of \$413.95 for the FY 02-088 grant funds interest earned to the United States Department of Health and Human Services

**Action Taken:** The subgrantee provided a copy of a check sent to the United States Department of Health and Human Services in the amount of \$413.95.

**Finding Corrected**

**Finding #6:** Under FY02-088 grant, the monitor found no evidence to support that the interest earned in the amount of \$413.95 was reported to OHS.

**CAP Required:** The subgrantee needs to report the interest earned to OHS and a copy of the check sent to DHHS must be submitted to OHS.

**Action Taken:** The subgrantee submitted a copy of the check sent to DHHS.

**Finding Corrected**

**Finding #7:** The monitor noted that the County of Trinity's procurement policy does not require review of the federal debarment or suspended list prior to entering into an agreement involving federal funds. Also, the Davis/Bacon Act, National Environmental Protection Act and the California Environmental Quality Act was not included in the procurement policy.

**CAP Required:** The subgrantee must include an addendum to the procurement policy including the Davis/Bacon Act, National Environmental Protection Act and the California Environmental Quality Act.

**Action Taken:** The subgrantee submitted an addendum to the procurement policy which included the Davis-Bacon Act, NEPA and CEQA.

**Finding Corrected**



**Finding #8:** Pursuant to 28 CFR66.36(d)(2)DOJFG, Part III, p.90-93; A102.36(d)(2)2CFR215.43 (5)(e)(3) requires a process for purchases of \$100,000 or over in which invitations for bid are publicly solicited and a firm fixed-price contract is awarded to the lowest bidder.

**CAP Required:** The subgrantee must include an addendum to the procurement policy to include formal advertising and sealed bids.

**Action Taken:** The subgrantee submitted an addendum for formal advertising and sealed bids.

**Finding Corrected**

**Finding #9:** Although the monitor did not find any sole sourcing during the interview, the procurement policy did not contain the necessary documentation to comply with the sole sourcing requirements.

**CAP Required:** The subgrantee must include an addendum to the procurement policy to comply with the sole sourcing requirements.

**Action Taken:** The subgrantee submitted an addendum with the sole sourcing requirements.

**Finding Corrected**

**Finding #10:** Per 28 CFR 66.32(d) (1), states"...records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, the cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property."

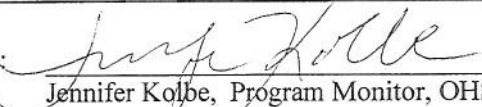
**CAP Required:** The subgrantee must provide a complete equipment property log sheet that includes the serial number, description of the property, acquisition date, location, use and condition of the equipment.

**Action Taken:** The subgrantee submitted an equipment ledger for items over \$5,000 with serial numbers and an updated ledger.

**Finding Corrected** – serial numbers.

**Finding Corrected** – updated ledger.

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Prepared by:  \_\_\_\_\_  
Jennifer Kolbe, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

3/23/09  
Date

Approved by:  \_\_\_\_\_  
Brendan Murphy, Deputy Director, OHS Administrative Division, Monitoring & Audits Unit

3/24/09  
Date

Trinity County  
Monitor Review Findings  
Corrective Action Plan

**Finding #1:** At the time of the monitoring review, the subgrantee was unable to show documentation of the National Strategy for Homeland Security and the California Homeland Security Strategy.

**CAP Required:** The subgrantee must self certify that a copy of the National Strategy for Homeland Security and the California Security Strategy is maintained.

**Action Taken:** The subgrantee self certified that it maintains a copy of the National Strategy for Homeland Security and the California Homeland Security Strategy.

**Finding corrected.**

**Finding #2:** At the time of the monitoring review, the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost expenditures separated by activity or by reimbursement period.

**CAP Required:** The subgrantee must provide examples and certify that an internal control system is in place and that it contains the necessary information pertaining to OHS expenditures. The system instituted needs to ensure that all original and/or subsidiary documentation have safeguards in place that will adequately account for costs charged to OHS grants.

**Action Taken:** The subgrantee did not provide general ledgers. The subgrantee did self certify that a system is in place and will be maintained to accurately identify source and the outlay of funds provided.

**Finding Not Corrected:** General Ledgers

**Finding Corrected:** Self Certification

**Finding #3:** Due to the subgrantee's current financial management record system, the monitor was unable to verify grant-related costs on a ledger format. At the time of the review, the subgrantee was unable to provide ledgers of any kind.

**CAP Required:** The subgrantee is required to self certify that there is a record system in place that provides adequate detail reconciling grants to each grant year. FY 02-0088, FY 2002-0133, FY 2003-0167, FY 03-0035 and FY 04-0045.

**Action Taken:** The subgrantee has self certified that there is a system in place and ledgers are being utilized.

**Finding Corrected.**

**Finding #4:** At the time of the monitoring review the subgrantee was unable to provide a general ledger for each grant year monitored that accurately reflected the cost



expenditures separated by activity, reimbursement period, projects, fund source and solution area activities.

**CAP Required:** The subgrantee must provide a ledger that will contain the grant title, grant year and budget categories; ie, M&A, equipment, training and exercise.

**Action Taken:** The subgrantee did not provide grant ledgers that contained a break down in expenditures by activity, projects and fund sources.

**Finding Not Corrected**

**Finding #5:** In review of FY02-008, the subgrantee had records indicating that the \$82,836 awarded from OHS was deposited into an interest bearing account and earned interest however, a check was not sent to Department of Health and Human Services.

**CAP Required:** The subgrantee needs to provide proof of a check sent in the amount of \$413.95 for the FY 02-088 grant funds interest earned to the United States Department of Health and Human Services

**Action Taken:** The subgrantee provided a copy of a check sent to the United States Department of Health and Human Services in the amount of \$413.95.

**Finding Corrected**

**Finding #6:** Under FY02-088 grant, the monitor found no evidence to support that the interest earned in the amount of \$413.95 was reported to OHS.

**CAP Required:** The subgrantee needs to report the interest earned to OHS and a copy of the check sent to DHHS must be submitted to OHS.

**Action Taken:** The subgrantee submitted a copy of the check sent to DHHS.

**Finding Corrected**

**Finding #7:** The monitor noted that the County of Trinity's procurement policy does not require review of the federal debarment or suspended list prior to entering into an agreement involving federal funds. Also, the Davis/Bacon Act, National Environmental Protection Act and the California Environmental Quality Act was not included in the procurement policy.

**CAP Required:** The subgrantee must include an addendum to the procurement policy including the Davis/Bacon Act, National Environmental Protection Act and the California Environmental Quality Act.

**Action Taken:** The subgrantee submitted the procurement policy but it did not contain the above required items.

**Finding Not Corrected**

**Finding #8:** Pursuant to 28 CFR66.36(d)(2)DOJFG, Part III, p.90-93; A102.36(d)(2)2CFR215.43 (5)(c)(3) requires a process for purchases of \$100,000 or over in which invitations for bid are publicly solicited and a firm fixed-price contract is awarded to the lowest bidder.

**CAP Required:** The subgrantee must include an addendum to the procurement policy to include formal advertising and sealed bids.

**Action Taken:** The subgrantee did not submit an addendum for formal advertising and sealed bids.

**Finding Not Corrected**

**Finding #9:** Although the monitor did not find any sole sourcing during the interview, the procurement policy did not contain the necessary documentation to comply with the sole sourcing requirements.

**CAP Required:** The subgrantee must include an addendum to the procurement policy to comply with the sole sourcing requirements.

**Action Taken:** The subgrantee did not submit an addendum with the sole sourcing requirements.

**Finding Not Corrected**

**Finding #10:** Per 28 CFR 66.32(d) (1), states "...records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, the cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property."

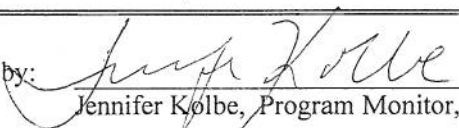
**CAP Required:** The subgrantee must provide a complete equipment property log sheet that includes the serial number, description of the property, acquisition date, location, use and condition of the equipment.

**Action Taken:** The subgrantee submitted an equipment ledger for items over \$5,000 with serial numbers but did not submit a newly, updated ledger.

**Finding Corrected** – serial numbers.

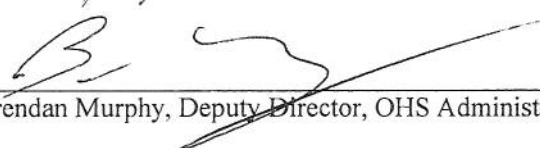
**Finding Not Corrected** – updated ledger.

Prepared by:

  
Jennifer Kolbe, Program Monitor, OHS Administration Division, Monitoring & Audits Unit

1/13/09  
Date

Approved by:

  
Brendan Murphy, Deputy Director, OHS Administrative Division, Monitoring & Audits Unit

2/5/09  
Date



# TRINITY COUNTY LIFE SUPPORT

A Non-Profit Public Service Corporation

P.O. Box 2907 ▪ Weaverville, CA 96093  
Office (530) 623-2500 ▪ Fax (530) 623-2614

Jennifer Kolbe, Program Manager  
Governor's Office of Homeland Security  
State Capitol  
Sacramento, Ca. 95814

December 30, 2008

Dear Jennifer,

Attached please find a list of equipment purchased over \$5,000 with location and property tag number. Also included are audit findings, and certification of corrective actions.

The attached purchasing policy from County of Trinity may need update, and if you can send a template of what is required for compliance, we will bring it to the County's attention.

Thank you for the help.

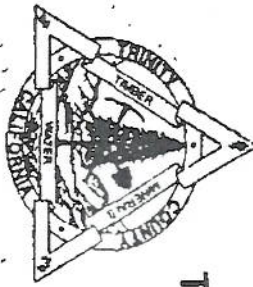
A handwritten signature in black ink, appearing to read "Kathy Ratliff".

Kathy Ratliff  
Operations Manager/Paramedic

A handwritten signature in black ink, appearing to read "Shirley Phillips".



FOR SECURITY PURPOSES, THE FACE OF THIS DOCUMENT CONTAINS A TWO-TONED COLORED BACKGROUND AND MICRO-PRINTING IN THE BORDER. THE REVERSE SIDE FEATURES ANTI-COPY WATERMARKS.



# TRINITY COUNTY VENDOR WARRANT

NORTH VALLEY BANK 01233206 90-3239  
311 MAIN STREET 1211  
WEAVERVILLE, CA 96093

DATE
08/18/08

AMOUNT
*****413.95

PAY FOUR Hundred THIRTEEN Dollars and NINETY FIVE Cents

TO THE ORDER OF UNITED STATES DEPARTMENT OF HEALTH & HUMAN SERVICE  
DIVISION OF PAYMENT MANAGEMENT SERVICES  
PO BOX 6021  
ROCKVILLE, MD 20852

VOID AFTER 6 MONTHS

AUTHORIZED SIGNATURE

*D Nelson*

112333206 1123332394 100620012

00000041395

**TRINITY COUNTY SHERIFF'S DEPARTMENT**

P.O. Box 1228, Weaverville, Ca. 96093, (530)623-2611

LORRAC CRAIG, Sheriff

*Addendum to Purchasing Policy*

February 9, 2009

TO: California Governor's Office of Homeland Security

FR: Trinity County Sheriff's Department

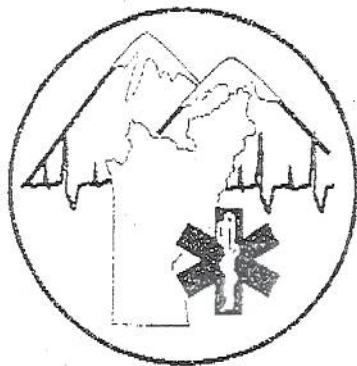
RE: FY 01 – FY 04 Audit Monitoring Report  
Addendum to Purchasing Policy

When using Federal funds, Trinity County Sheriff's Department will comply with the Davis Bacon Act, National Environmental Policy Act, California Environmental Quality Act, Formal Advertising and Sealed Bids, and Sole Sourcing Requirements.

In addition we will use Excluded Parties List System (EPLS), maintained by GSA to verify that potential vendors are not on the disbarred or suspended lists.

Signed:

Eric Palmer, Undersheriff  
Trinity County Sheriff's Department02-09-09  
Date



# TRINITY COUNTY LIFE SUPPORT

A Non-Profit Public Service Corporation

P.O. Box 2907 • Weaverville, CA 96093

Office (530) 623-2500 • Fax (530) 623-2614

TO: California Governor's Office of Homeland Security

February 5, 2009

FR: Trinity County Life Support  
Kathy Ratliff, Operations Manager

RE: FY 01 - FY 04 Audit Monitoring Report  
Addendum to Purchasing Policy

When using Federal funds, Trinity County Life Support will comply with the Davis Bacon Act, National Environmental Policy Act, California Environmental Quality Act, Formal Advertising and Sealed Bids, and Sole Sourcing Requirements.

In addition we will use Excluded Parties List System (EPLS), maintained by GSA to verify that potential vendors are not on the disbarred or suspended lists.

Signed:

  
Kathy Ratliff, Operations Manager/Paramedic

2/5/09

Date





# TRINITY COUNTY SHERIFF'S DEPARTMENT

P.O. BOX 1228, WEAVERVILLE, CA 96093 Phone: (530) 623-2611

LORRAC CRAIG, Sheriff/Coroner

TO: Jennifer Kolbe, Program Monitor  
Office of Homeland Security

December 26, 2008

FR: Eric Palmer, Trinity County Undersheriff

RE: Audit FY01 FY02 FY03 FY04 Corrective Action Plan

Item A – Administrative Review (one finding)

The most recent versions of National Strategy for Homeland Security and the California Homeland Security Strategy are now maintained at the Trinity County Sheriff's Office and scheduled for annual review and update.

Item B – Programmatic Review (zero findings)

Item C – Financial Management (five findings)

- 1) General ledgers, accounting transaction records, invoices, timesheets, contracts and related records will be kept and maintained to accurately identify source and outlay of funds provided.
- 2) A system is now in place and ledgers being utilized as required to accurately account for costs charged to OHS grants.
- 3) General ledgers are complete and attached for each grant year.
- 4) General ledgers are complete and attached for each grant year.
- 5) Payment in the amount of \$413.95 was made to US Department of Health & Human Services, for FY02-088 interest earned. Documentation attached.

Item D – Fiscal Personnel (zero findings)

Item E – Fiscal Procurement – (one finding)

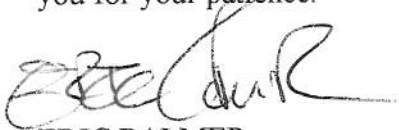
Trinity County Sheriff procurement policy attached.

Item F – Fiscal Property Management – (one finding)

Attached ledger sheets reflect property tags affixed to equipment over \$5000.

Item G – Sub-Grantee Monitoring and Oversight – N/A

The attached documentation will demonstrate compliance with OHS monitoring findings. Thank you for your patience.

  
ERIC PALMER  
Trinity County Undersheriff



## OFFICE OF HOMELAND SECURITY

November 6, 2008

Eric Palmer, Undersheriff  
Trinity County, Sheriff's Office  
P.O. Box 1228  
Weaverville, Ca. 96093-1228

Subject: Corrective Action Plan for Monitoring Report #M08-024

Dear Undersheriff Palmer:

On July 7, 2008, the Office of Homeland Security (OHS) Monitoring and Audits Unit issued monitoring narrative report #M08-024. A corrective action plan was necessary due to administrative, programmatic and/or fiscal management noncompliant findings identified in the monitoring narrative report.

The Monitoring and Audits Unit is required by OMB Circular A-133 to conduct a follow-up to verify satisfaction of the corrective action plan. As of November 6, 2008, a Corrective Action Plan has not been submitted to our office.

The following noncompliance findings were noted and still need corrective action by your agency.

1. Finding #1: Subgrantee must self certify that a copy of the National Homeland Security Strategy is maintained.
2. Finding #2: A general ledger for each grant year with documentation of fund source must be submitted.
3. Finding #3: Subgrantee must self certify that there is a financial record system in place that provides adequate detail reconciling grants to each grant year.
4. Finding #4: Subgrantee must provide a ledger that will contain the grant title, grant year and budget categories.
5. Finding #5: A copy of the check sent to DHHS, in the amount of \$413.95 must be submitted to OHS.
6. Finding #6: A copy of the interest earned in the FY02-0088 grant must be submitted.
7. Finding #7: The Davis-Bacon Act, National Environmental Quality Act and the California Environmental Quality Act must be included in the procurement manual.
8. Finding #8: Trinity County must add an addendum in the procurement policy

- OK
9. regarding formal advertising and sealed bids and submit a copy to OHS. An addendum must be included in the county's procurement policy stating Sole Sourcing requirements. A copy needs to be sent to OHS.
- OK
10. The equipment log sheets must be updated to include serial numbers, descriptions of the property, acquisition date, location, use and condition of the equipment. - Updated

W/ serial # for equip. over \$5,000

Please submit the requested information to the OHS Monitoring and Audits Unit no later than December 1, 2008.

If we do not receive your response by the designated due date, OHS will take action as appropriate including but not limited to: withholding or reducing the amount of any questionable costs, reduce the amount of the current grant award, terminate the current grant award after providing the required written notice to the project, and denying future grant awards to the project and/or its sponsoring entity, its officers, and governing body.

If you have questions regarding this letter, please contact Jennifer Kolbe, Program Monitor, at (916) 324-6118.

Thank you for your cooperation.

Brendan Murphy, Deputy Director  
Monitoring and Audits Unit

Cc: Tracey Frazier, Program Representative,  
Brendan Murphy, Deputy Director  
Monitoring and Audits Unit, Chron File  
Grants Management Unit, Chron File



COPY



California Emergency Management Agency

March 23, 2009

Eric Palmer, Undersheriff  
Trinity County  
Sheriff's Office  
P.O. Box 1228  
Weaverville, Ca. 96093-1228

Subject: Corrective Action Plan for Monitoring Narrative Report #M08-024

Dear Undersheriff Palmer:

As you are aware, the California Emergency Management Agency, formerly Office of Homeland Security(OHS), is responsible for monitoring subgrantees to ensure that all administrative, programmatic and financial responsibilities are fulfilled and in accordance with the individual grant guides and applicable rules and regulations.

We have completed our review of your submitted corrective action plan for fiscal year FY02-0088, FY02-0133, FY03-0167, FY03-0035 and FY04-0045 grant programs and have concluded that you have implemented appropriate corrective action as prescribed in the Monitoring Narrative Report #M08-024. Therefore, no further action is required on your part.

Sincerely,

A handwritten signature in black ink, appearing to read "Brendan A. Murphy".

Brendan A. Murphy, Deputy Director  
Division of Administration  
Monitoring and Audits Unit

cc: Tracey Frazier, Program Representative  
Monitoring and Audits Unit, Chron File  
Grants Management Unit, Chron File